Previous references

File No 436 - 09

1909.

Serial Nos. 1-2

(Sept.)

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 1-2

Part B for July 10

SUBJECT

Municipal taxation of travellers' bungalows

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1 from the DC cont., Tenkasi, 679 of 27.5.10 Requests to be informed of the travellers' bungalows at Tenkasi & may be taxed by the Mukk

2 GO 960-70 of 27.7.10 Passes orders in the matter

G.R.S 11] 1909-10. 1

GENERAL AND REVENUE SECRETARIAT

(Municipal)

NOTES.

File No. 435-09

File Heading.

Municipal Location of Travellers' Bungalows

From

The Deputy Commissioner, Kanara District

No. 679 Dated 27-8-1910 Received 31-8-1910.

Diary No 8642	Enclos. 0	Spare Copies	Serial No. 1

Brief Abstract of Letter.

Requests to be informed if the Travellers Bungalow at Kumta may be taxed by the Municipality and suggests that as rent is being levied for the occupation of the bungalow, it is desirable to tax it.

NOTES AND ORDERS.

The Travellers' Bungalow at Kumta is a first class one and as such it is a Good building. Under proviso (2) to Section 59 of the Bombay Municipal Act no tax, other than a special sanitary cess or a water-rate, shall, without the express consent of Govt, be leviable in respect of any

Notes—First sheet

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building or part of any building belonging to Govt. and used solely for public purposes and not used or intended to be used for purposes of profit. As the Bungalow is used only for the convenience of travellers it may be considered to be used solely for public purposes. Any fee levied for the occupation of the Bungalow only goes towards meeting a portion of the establishment charges and does not yield any profit to Govt. Hence no tax other than a special sanitary cess cess or a water rate, if any, can be levied in respect of the Bungalow without the sanction of Govt.

Submitted for orders

2 The question whether a T B situated in a municipality and belonging to Govt, is or is not liable to the building tax does not seem to be free from difficulty. As rent is charged for the occupation of the building, it seems that it should be treated as used for purposes of profit and not solely for public purposes and in this view, no exemption can be claimed in respect of it.

Note—Contn sheet

Serial No.

as of right, under the proviso to sec 59 of the municipal Regulation - The income derived may be small compared to the outlay on the building and it might not have been constructed with a view to make profit but it cannot be denied that by the use of the building, some profit ~~remunerative~~ accrues to Govt -

3 The providing of rest houses and dharmasalas is specified as one of the purposes for which municipal funds may legitimately be spent - (Vide sec 56 of the Regn) That the I B belonging to Govt provides a purpose for which municipal funds may be spent is not a sufficient ground on which a claim to exemption can be based

4 Taking into consideration however the public purpose for which the building is

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G. S. 12]
General and Revenue Secretariat.

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intended to serve and the very small income derived by Govt out of rent for the occupation thereof, it seems fair that the Municipal Council should exempt it from payment of the usual municipal taxes (vide section 4 b (i))

Secy) 6 6-10 Addl,
5 The Govt advocate may be consulted.

6/6/10

H.O No 198 dt 9-6-10

6 Forwarded to the Government Advocate for favour of opinion

Inspr 3 8 6 1910

K. Muthanna Rao for Secretary to Govt, Rev & Genl Depts

H.O 72

I take to word "profit" used in section 59 to mean pecuniary gain. The mere levying of fees from persons halting in Traveller's Bangalows - does not necessarily imply that the buildings are "used or intended to be used for purposes of gain" The object of levying the fees may be for meeting the cost of maintaining the buildings. I am - therefore of opinion that these bangalows are not

liable

Form—Comm. sheet

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Serial No.

liable to be taxed under the Regulation.

I Norgan and Co
Govt adv.
13 6 10

Submitted for orders
Secy) 24.6.10
23/6

Put up draft following the opinion of the Govt advocate & submit to Govr

Govr
9.7.10

11 7

Draft put up.
Submitted
11/7. 1st Cr) 13 7 10

123
14 7 10

approved
14/7/10

Issue
14 7 10

1. To the Dy. Comr, Trichinopoly District and Dy. Comrs of other Districts. Nos 960-70 & 27-7-1910

States that the insertion of fees for occupation of travellers' bungalows does not imply that the bungalows are intended to be used for the purposes again, that the object of levying fees is to

Note—Contn sheet

Serial No.

Inst. the cost of Establishments &c., and that Consequently, Travellers Bungalows are exempt from all Cess otherwise a special sanitary cess or a rate under the proviso to Section 50 of the Municipal Regn.

Office of the President of Municipalities
Tumkur District

Dated, Tumkur, 27th May 1910
30th

Jud 436-39/81

From

K. Chandy Esq B.A.
President of Municipalities
Tumkur District.

To

C.S. Balasundaram Iyer Esq B.A
Offg. Secretary to Government of
His Highness the Maharaja of Mysore
General and Revenue Departments
Bangalore.

Sir,

I have the honour to forward herewith an extract from para IV of the Proceedings of the meeting of the members of the Tumkur Town Municipality held on the 12th instant, and to request to be instructed whether the Travellers' Bungalow may be taxed As rent is levied for occupying it , it is desirable that the building should be taxed.

I have the honour to be
Sir,
Your most obedient servant

Chandy
For President.

2

Proceedings of the meeting of the Councillors of the Tumkur Town Municipality held on the 12th Day of May 1910

Present

K Chandy Esq B A President

	Name of Councillor	Present	Absent
	(a) Nominated Councillors		
1	Mr K Anantacharya Executive Engineer Tumkur Division	P	"
2	" C Machiah B.A, Vice President	P	"
3	" C Appadurai Mudaliar, District Medical and Sanitary Officer, Tumkur District	"	A
4	" J Ball Amildar, Tumkur Taluk	P	"
	2 others		
5	Mr Hema Hanumanthiah	P	"
6	" Karnik Nallappa	P	"
7	" Y Rama Rao	"	A
8	" Gulam Mohamad Sahib Hakim	P	"
9	" V Subramanya Iyer	P	"
10	" B Lingappa	"	A
11	Rev Mr E S Edwards	P	"
	(b) Elected Councillors		
1	Mr C N Venkata Rao,	P	"
2	" Gubbi Hutchiah	P	"
3	" Kodandarama setty	P	"
4	" Tippaian	P	"
5	" Sowcar Mylaraopa	P	"
6	" C Seshadriiyengar	P	"

Note Mr H N Venkataramanaiya, Deputy Inspector of schools Tumkur District was also present

X X X X X X X

IV Proposed and resolved that Government be addressed seeking instructions whether the Travellers Bungalow may be taxed

Sd/ K Chandy

President

"Extract"

For President

G R S 28] 3

Indexed

File No 636—09

Serial No 2

Diary No of letter replied to 8662-

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT

(Rev)

, the 19

Date of issue 27 7 10

Signed by

READ—

Letter No 6798 27-5-1910 from the Dy Commr, Tumkur District, submitting an extract from the Proceedings of the Executive Town Municipal Council at the meeting held on the 5th 1910 [illegible] and stating that [illegible] as Rent is being levied for occupying the Travellers' Bungalow at Tumkur it is desirable to levy Municipal Tax on it and requesting to be informed whether the Bungalow may be taxed.

Order [illegible] 960-76

The word "prefect" used in Section 57 the Municipal Regulations [illegible]

OVER

To the Supdt

This seems to be an [illegible] matter - Reports to this be called for?

Yes

26/7/10

Sd/ [illegible] 26/7/10

0,000 - 9-12-09

The mere charging of fees from travellers halting in Travellers' Bungalows does not necessarily imply that the buildings are "used or intended to be used for the purpose of grain". The object of charging the fees is for meeting the cost of maintaining the buildings. Govt. are therefore of opinion that Travellers' Bungalows are not liable to be taxed under the Exempt Rule.

establishment &c

exempt from all taxes other than a special sanitary cess or a water rate

The proviso to sec 59 of

Hill

For Offg. Secy.

H.P.H 14/11/10

57.1411.0

To

The Dy. Comm. Tumkur District

Dy. Comm^rs of other Districts

and the Presidents of the

Bangalore and Mysore City

Municipal Councils.

Read Hon'ble 25/11

23/11

Proceedings of the Government of His Highness the Maharaja of Mysore, Local Fund and Sanitary (Municipal), dated 27th July 1910

READ—

Letter No 679 dated 27th May 1910 from the Deputy Commissioner Tumkur District, submitting an extract from the proceedings of the Tumkur Town Municipal Council at the meeting held on 12th May 1910 and stating that as rent is being levied for occupying the travellers' bungalow at Tumkur it is desirable to levy Municipal tax on it and requesting to be informed whether the bungalow may be taxed

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No 960-70—ML 436-09-2, DATED BANGALORE, 27TH JULY 1910

ORDER THEREON —The mere levying of fees from travellers halting in "Travellers' Bungalows' does not necessarily imply that the buildings are "used or intended to be used for the purpose of gain" The object of levying the fees is to meet the cost of establishments, etc Government are therefore of opinion that travellers' bungalows are exempt from all taxes other than a special sanitary cess or a water rate under the proviso to Section 59 of the Municipal Regulation

C S BALASUNDARAM IYER,
Offg Secy to Govt, Gen & Rev Depts

To—The Deputy Commissioner Tumkur District
The Deputy Commissioners of other Districts and the Presidents of the Bangalore and Mysore City Municipal Councils

Rxd —c v

1910-11

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

LOCAL FUND AND SANITARY (MUNICIPAL)

PROCEEDINGS

Dated 27th July 1910

No 960-70 / Ml 436-09 2

Passing orders in the matter of levying Municipal taxes on travellers' bungalows

GPB—6-8 10—250